

105TH CONGRESS  
2D SESSION

# H. R. 3774

To amend the Internal Revenue Code of 1986 to provide that housing assistance provided under the Native American Housing Assistance and Self-Determination Act of 1996 shall be treated for purposes of the low-income housing credit in the same manner as comparable assistance.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 30, 1998

Mr. HAYWORTH (for himself, Mr. KILDEE, Mr. McDERMOTT, Ms. FURSE, Mr. TOWNS, Mr. FALEOMAVAEGA, Mr. KENNEDY of Rhode Island, and Mr. BROWN of California) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that housing assistance provided under the Native American Housing Assistance and Self-Determination Act of 1996 shall be treated for purposes of the low-income housing credit in the same manner as comparable assistance.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. CERTAIN NATIVE AMERICAN HOUSING ASSIST-**  
 2 **ANCE DISREGARDED IN DETERMINING**  
 3 **WHETHER BUILDING IS FEDERALLY SUB-**  
 4 **SIDIZED FOR PURPOSES OF THE LOW-IN-**  
 5 **COME HOUSING CREDIT.**

6 (a) IN GENERAL.—Subparagraph (E) of section  
 7 42(i)(2) of the Internal Revenue Code of 1986 (relating  
 8 to determination of whether building is federally sub-  
 9 sidized) is amended—

10 (1) by inserting “OR NATIVE AMERICAN HOUS-  
 11 ING ASSISTANCE” after “HOME ASSISTANCE” in the  
 12 subparagraph heading, and

13 (2) by inserting “or the Native American Hous-  
 14 ing Assistance and Self-Determination Act of 1996  
 15 (as in effect on October 1, 1997)” after “this sub-  
 16 paragraph)” in clause (i).

17 (b) EFFECTIVE DATE.—The amendment made by  
 18 this section shall apply to periods after the date of the  
 19 enactment of this Act.

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